

Article - Local Government

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§20–202.

(a) This section applies to a political subdivision of the State that is authorized to impose a gross receipts tax.

(b) A political subdivision of the State may not impose a gross receipts tax on the gross receipts of any person that are received from a sale of:

(1) advertising space:

(i) in any newspaper, magazine, periodical, program, directory, or other printed matter published in the State; or

(ii) on any billboard, structure, vehicle, or airborne device located in the State; or

(2) advertising time on or in connection with any radio or television broadcast originating in the State.

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